

CHAPTER 164

SURPLUS OF TAX TO PAY JUDGMENT

H. F. 508

AN ACT to amend section sixty-two hundred twenty-two (6222), code, 1935, relating to the general subject of taxation.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section sixty-two hundred twenty-two (6222), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in lines four (4) and five (5) there-
4 of.

Approved April 3, 1939.

CHAPTER 165

ANTICIPATION OF SPECIAL TAXES

S. F. 356

AN ACT to amend sections sixty-two hundred sixty-one (6261), code, 1935, relating to the anticipation of special taxes and the issuance of certificates or bonds, authorized in said sections, and providing for a vote of the people thereon.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That Section sixty-two hundred sixty-one (6261),
2 Code, 1935, is hereby amended by adding thereto as subsections one
3 (1) and two (2) the following:

4 "1. No certificates or bonds for such improvements shall be issued
5 unless such city or town shall have given fifteen (15) days notice by
6 publication of a fixed time for the hearing upon such proposed issuing
7 of bonds or certificates, at which hearing the taxpayers of the city or
8 town and any other interested persons for or against such proposal
9 may be given an opportunity to be heard.

10 "2. Within fifteen (15) days after the decision of the city or town
11 council, or board of commissioners, if such decision is in favor of the
12 issuance of such bonds or certificates as provided for in this Chapter,
13 then an appeal may be taken by a number of persons in such munici-
14 pality equal to one-fourth ($\frac{1}{4}$) of one (1) per cent of those voting for
15 the office of governor at the last general election in such municipality,
16 but in no event less than ten (10) persons who are affected by the pro-
17 posed issuance of such bonds or certificates; such appeal to be per-
18 fected by filing the same with the Clerk of the city, town, or municipal
19 government which is proposing to authorize the issuance of such bonds
20 or certificates, on a written protest setting forth their objections to
21 the issuance of such bonds or certificates and the grounds for such
22 objections; provided that at least three (3) of such persons shall have
23 appeared at such hearing and made objection, either general or spe-
24 cific, to the issuance of such bonds or certificates.

25 Upon the filing of any such protest the said Clerk shall immediately
26 prepare a true and complete copy of said written protest, together
27 with a full statement describing the proposed improvement, and bonds

28 or certificates to be issued in anticipation of taxes therefor, and to
 29 which objections are made, and shall transmit the same forthwith
 30 to the state appeal board; and all the provisions applicable thereto, as
 31 contained in Chapter ninety-one (91) Acts of the Forty-seventh
 32 (47th) General Assembly of Iowa, shall thereafter govern the proceed-
 33 ings with reference to said appeal. Such appeal shall be heard and
 34 determined within twenty (20) days from the receipt by the state
 35 appeal board of such protest, and at least three (3) of the number of
 36 persons signing such protest and the proper officers of the munic-
 37 ipality shall be given five (5) days notice of the time and place set
 38 for the hearing on said appeal; that the state appeal board is and shall
 39 be required to render its decision upon said protest within ten (10)
 40 days after such hearing is held."

1 SEC. 2. Subsection two (2) of section one (1) hereof shall not be
 2 applicable if the question of the proposed improvement and the issu-
 3 ance of such bonds and certificates, has been approved by a vote of the
 4 people at an election called and held in the manner provided by Chap-
 5 ter three hundred nineteen (319), Code, 1935, so far as applicable,
 6 and which election has been carried by such percentage of the total
 7 vote cast at said election as provided for in section one thousand one
 8 hundred seventy-one-d four (1171-d4), Code, 1935.

Approved April 26, 1939.

CHAPTER 166

RETIREMENT SYSTEM FOR POLICEMEN AND FIREMEN

S. F. 330

AN ACT to make the provisions of chapter three hundred twenty-two-F1 (322-F1), relating to retirement systems for policemen and firemen, applicable to special charter cities.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. The provisions of chapter three hundred twenty-two-
 2 F1 (322-F1), Code, 1935, are hereby made applicable to special char-
 3 ter cities.

Approved April 15, 1939.

CHAPTER 167

RESTRICTED RESIDENCE DISTRICTS

H. F. 544

AN ACT to amend sections sixty-four hundred seventy-four (6474), sixty-four hundred seventy-five (6475), and sixty-four hundred seventy-six (6476), code, 1935, relating to restricted residence districts.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section sixty-four hundred seventy-four (6474), Code,
 2 1935, is hereby amended by inserting in line three (3) after the word